

**Fitchburg Gas and Electric Light Company  
Summary of USC Charges to FGE  
2001**

Fitchburg Gas and Electric Light Company  
D.T.E. 02-24  
Exh. FGE-MHC – 5 (Gas)  
Page 4 of 52

USC Description	FGE Total	FGE Electric	FGE Gas	FGE Common	FGE Electric w/Common	FGE Gas w/Common
Labor	\$3,535,981	\$305,593	\$219,067	\$3,011,321	\$2,196,041	\$1,339,940
Overhead	\$3,928,068	\$339,478	\$243,358	\$3,345,231	\$2,439,549	\$1,488,519
Total Labor and Overhead	\$7,464,049 <sup>(3)</sup>	\$645,071	\$462,426	\$6,356,552	\$4,635,589	\$2,828,459 <sup>(1)</sup>
Less Capitalization	\$1,364,335	-	-	1,364,335	791,451	572,884 <sup>(2)</sup>
Total Expense	\$6,099,713	\$645,071	\$462,426	\$4,992,217	\$3,844,138	\$2,255,575

(1) FGE Common charges, with the exception of items capitalized, are allocated to the Electric Division and Gas Division based on a four factor formula comprised of Total Operating Revenues, Salaries, Number of Customers and the Ratio of Electric/Gas Plant Investment. For 2001, the allocation percentages were 64.08% for Electric and 35.92% for Gas.

(2) Capitalized charges are allocated to the Electric Division and Gas Division based on construction expenditures during the year. For 2001, the allocation percentages were 58.01% for Electric and 41.99% for Gas.

(3) Total labor and overhead for FGE represents 39.97% of USC's total labor and overhead. This is calculated by dividing FGE's total labor and overhead of \$7,464,049 by USC's total labor and overhead, as shown on page 1 of this Exhibit, of \$18,673,940.